

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0339 Evergreen Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$1,075**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	184	961,462	340,575	332,997	
2006	245	1,065,054	356,855	341,548	4,275
2007			360,172	343,698	1,075

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 103,592

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 5,225

Per-student amount for FY 2006----- 4,347

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2007 by this amount: **\$1,075**

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APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	184	961,462	381,982	579,479	
2006	245	1,065,054	420,166	644,888	4,275
2007					1,075

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 65,408

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 3,149

Per-student amount for FY 2006----- 2,632

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

NO

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Evergreen Elem 0339

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Bigfork Elem 0330						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	116497.37	90605.71
			2XX	Personal Services - Employee Benefits	16283.39	11763.59
			3XX	Purchased Professional and Technical Services	1250.00	.00
			5XX	Other Purchased Services	72.95	.00
			6XX	Supplies and Materials	278.48	123.64
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	26175.40	25717.74
			2XX	Personal Services - Employee Benefits	3061.26	3592.00
			3XX	Purchased Professional and Technical Services	925.05	662.76
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	11571.86	5914.47
			2XX	Personal Services - Employee Benefits	2504.78	2285.78
			4XX	Purchased Property Services	1801.36	380.56
			5XX	Other Purchased Services	.00	1476.50
			6XX	Supplies and Materials	2661.66	2961.38
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	5775.00	35578.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	16458.88	13669.41
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	3945.22	2723.77
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1532.79	862.91
District/Coop Totals					210,795.45	198,318.22

Bigfork H S 0331

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	64558.46	76441.97
			2XX	Personal Services - Employee Benefits	5897.78	7893.15
			3XX	Purchased Professional and Technical Services	185.16	.00
			4XX	Purchased Property Services	20.00	.00
			5XX	Other Purchased Services	130.45	466.03

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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Evergreen Elem 0339

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Bigfork H S 0331						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			6XX	Supplies and Materials	405.55	480.25
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	17845.02	4566.90
			2XX	Personal Services - Employee Benefits	1049.70	584.73
			3XX	Purchased Professional and Technical Services	.00	84.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	12003.63	5914.45
			2XX	Personal Services - Employee Benefits	2952.55	2285.88
			4XX	Purchased Property Services	1801.35	380.56
			6XX	Supplies and Materials	2661.66	2961.36
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	30536.00	37816.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	10290.26	10576.23
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	2379.68	767.13
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1663.79	862.84
District/Coop Totals					154,381.04	152,081.48

Evergreen Elem 0339

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	239383.67	248764.55
			2XX	Personal Services - Employee Benefits	39329.25	56567.67
			3XX	Purchased Professional and Technical Services	10960.00	3364.00
			5XX	Other Purchased Services	99.75	208.00
			6XX	Supplies and Materials	3592.90	4449.46
			8XX	Other Expenditures	171.70	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	112283.79	105658.16
			2XX	Personal Services - Employee Benefits	17346.83	25131.84
			4XX	Purchased Property Services	90.00	100.00

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PRIME APPLICANT: Evergreen Elem 0339

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Evergreen Elem 0339						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			5XX	Other Purchased Services	218.58	402.72
			6XX	Supplies and Materials	2307.28	2494.84
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	12457.60	12847.40
			2XX	Personal Services - Employee Benefits	867.07	959.24
			5XX	Other Purchased Services	793.47	3516.62
			6XX	Supplies and Materials	1253.68	2360.14
			8XX	Other Expenditures	646.00	683.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	.00	38457.28
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	39146.55	39566.77
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	17716.01	22137.50
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	1898.65	6404.04
82	Interlocal Agreement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
521			1XX	Personal Services - Salaries	628.90	.00
521			2XX	Personal Services - Employee Benefits	331.51	.00
521			6XX	Supplies and Materials	.00	134.34
		21XX	Support Services - Students			
521			1XX	Personal Services - Salaries	15135.48	20511.18
521			2XX	Personal Services - Employee Benefits	4866.88	2122.80
		24XX	Support Services - School Administration			
521			1XX	Personal Services - Salaries	4848.01	28897.65
521			2XX	Personal Services - Employee Benefits	3583.99	5661.17
521			5XX	Other Purchased Services	62.62	.00
District/Coop Totals					530,020.17	631,400.37

Helena Flats Elem 0320

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX Personal Services - Salaries

41101.06

44479.84

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PRIME APPLICANT: Evergreen Elem 0339

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Helena Flats Elem 0320						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8946.31	9678.32
			3XX	Purchased Professional and Technical Services	.00	310.00
			6XX	Supplies and Materials	4950.08	594.78
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	1555.00	454.26
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	.00	483.50
			5XX	Other Purchased Services	.00	269.97
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	.00	255.00
			2XX	Personal Services - Employee Benefits	.00	2.91
			5XX	Other Purchased Services	.00	1005.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	5775.00	25720.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3937.58	.00
District/Coop Totals					66,265.03	83,253.58
Prime Applicant Totals					961,461.69	1,065,053.65